CHAPTER V.—ESTABLISHMENT.

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Sections of Establishment.

67. For purposes of this chapter, parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments—*e.g.*, a District Officer's Excise establishment is to be treated as distinct and separate from his Land Revenue establishment.

68. For purposes of pay and audit, establishments are distributed into "sections." No fixed rules can be laid down as to what constitutes a section, but the sections are fixed by the Comptroller in communication with the heads of offices or departments on the following principles :—

(*a*) The distribution should be uniform throughout the State for the same kinds of establishments.

(*b*) Ordinarily, an office or establishment containing not more than ten or twelve clerks will form a single section ; larger offices will comprise two or more.

(*c*) The distribution in the latter case should follow the actual working arrangements of the office, *e. g.*, a Deputy Commissioner's establishment is distributed into the following sections:—General Department and Treasury Department (Cash and Account branches.)

(*d*) In large offices, where the clerks are arranged by classes and grades, each grade may, if necessary, form a separate section.

(*e*) Petty and numerous establishments are often best distributed according to taluks, *e. g.*, the pay of all village school masters in one taluk is drawn on one bill.

(*f*) Clerks or school masters should not, except in small establishments, be lumped up with servants ; but servants should, when their number is not very small, form a separate section or sections.

(*g*) In preparing pay bills, absentee statements, annual returns of establishments, proposition statements and other similar documents, the entries should be made in accordance with the sections arranged under the provision of this Article.

Annual Returns.

69. (1) Early in July of each year, a detailed statement of the permanent establishment existing on 1st July, will be prepared

in Form 14 and transmitted to the Comptroller through the head of the department as soon as possible, and in any case, not later than the 15th of August. A similar statement is also required for Local Fund establishments, the claims to pension for which are submitted to him for verification of service and report. The return will show accurately the establishment as it existed on 1st July and in preparing it, the following instructions should be carefully observed :—

(*a*) The name, designation and pay of all members of the establishment holding permanent appointments, whether on duty or absent on foreign service, leave or deputation or in temporary appointments elsewhere, or under suspension, should be distinctly shown, with the exception of the following classes of officers:—

(i) Gazetted officers.

(ii) Non-gazetted officers, for whom records of service are maintained in the Audit Office, *e. g.*, Amildars.

(iii) Officers on non-pensionable establishments.

(*b*) The date of birth, of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the Government order creating the post as it now stands should be clearly entered in the appropriate columns of the statements. The date of birth by Christian *era* should be given and if the exact date is not known, the approximate date or year should be stated. If the month and the year are known but not the exact date, the 15th of the month and if the year only is known, the 1st July should be taken as the date of birth. (*G. O. No. Fl.* 423-64—*S. & A.* 715-06-5, *dated* 31*st July* 1907.)

(*c*) The return should show accurately the sanctioned scale of permanent establishment, and so will include every post, whether filled up or not; and if a post be vacant, the word *vacant* should be set against it in the column "Name of Incumbent."

(*d*) The names should be entered in the order of sections of the establishment; there should be a separate total for each section, the grand total being taken at the foot.

(*e*) The columns *of minimum* and *maximum* pay of post should be filled up only when the pay is progressive, *i. e.*, rises from a minimum to a maximum by periodical increments; and if any increment is given with effect from 1st July, it should be included in the return, and compared with the certificate in Form 18 required by Article 78 which should accompany the July bill.

(*f*) A personal allowance should be entered on a separate line immediately below the pay of the officer receiving it, the Government order sanctioning it being quoted in the first column.

(*g*) The name of any person officiating in an appointment and the amount of acting allowance drawn by him need not be shown, unless the acting allowance counts for pension under Article 344 (*e*) of the Mysore Service Regulations.

(*h*) If the acting incumbent holds a permanent appointment upon another establishment, the fact should be stated, and the entry should be supported by a certificate from the head of that establishment.

(*i*) If any person in superior service on the establishment has attained the age of 55 years, the number and date of the order of the Government or other competent authority permitting his retention in the service should be quoted in a note at the foot of the statement, and the period for which his retention has been

Page 44, Article 69.

Delete the words "through the head of the department" in lines 3 and 4 of para 1.

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authorised should also be mentioned. If no orders have been received, the number and date of the application for sanction to his retention should be noted.

(*j*) A detailed statement should be given in the last page of the return, showing new names of non-gazetted officers which are not found in the return of the previous year ; and when these new names include those of persons who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished; and if they include the names of persons transferred from other Government appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in this page for information required in regard to the names of non-gazetted officers which appeared in the return of the previous year, but are now omitted; as also regarding non-gazetted officers who have been on leave, other than privilege or casual, or under suspension during the previous year. In the case of any under suspension, a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension (Art. 282, M. S. R.). The name of an officer who is in transit to another station on the 1st of July should be shown in the return of the station from which he has been transferred with a note that he is in transit.

(*k*) A separate detailed statement should be prepared for each permanent establishment existing on 1st July, whether paid from General Revenues or from Local Funds, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from General Revenues and partly from Local or other Funds, the whole pay should be shown in one statement, and the portion payable from each source specified in a footnote.

(*l*) In the case of an establishment which is borne on a provincial or amalgamated cadre, a separate annual establishment return showing details of all such establishments should be furnished to the controlling officer, who should consolidate them into one statement and forward the consolidated statement to the Comptroller by the 15th of September each year. The above establishment should, however, be excluded from the regular return of the establishment.

(2) When completed in accordance with the above instructions and before it is despatched to the Comptroller, the detailed statement should be carefully checked with the service books as it will be the chief authority by which pension claims will be tested. The head of the office should satisfy himself of the correctness of the entries in the returns by personally checking a few items in the service registers with the returns and should record a certificate on the return thus : " Compared with service books and found to agree. I have satisfied myself of the correctness of the entries in this return by personally checking a few items in it with the service registers." In the case of provincial or amalgamated establishments, whose service books are maintained by heads of offices, the certificate should run as " Certified by heads of offices to have been verified with service books."

The Comptroller may call upon the head of the office to send a few service registers for test and check with the returns.

70. The officers responsible for forwarding to the Comptroller

the Annual Returns of the several establishments are given in Appendix VI.

1. Blank forms for the preparation of the Annual Returns of establishments should be obtained from the Superintendent of Stationery.

2. Slips of paper should not be attached at foot of the returns, but if space is found insufficient, application should be made to the Stationery Department for a sufficient supply of forms for insertion in book form. In cases where more than one sheet is required to be used, care should be taken to have sheets stitched in book form before the entries are made therein.

3. Temporary establishments should not be included in the statements nor should separate returns be rendered for them.

4. Pay bills due on 1st October will not be discharged at the treasuries, unless accompanied by a certificate as follows :—

(1) In the case of establishments of heads of departments—" the Annual Return of their establishments as it stood on 1st July due under Article 69 has been forwarded to the Comptroller."

(2) In the case of sub-offices and establishments—"the Annual Returns to be submitted by me have been forwarded to the head office."

Alteration of Establishment.

71. I. When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposals and the conditions which have given rise to them should be submitted to Government. In this letter should be set out :—

(1) the present cost, either of the section or sections affected, or of the total establishment as the circumstances of the case may indicate to be necessary ;

(2) the cost after revision ; and

(3) the details of the number and pay of the appointments which it is proposed to add or modify.

1. Officers on provincial scale, *e.g.*, Sub-Assistant Surgeons, Police Inspectors, constitute separate establishments by themselves and whenever any increase or decrease of their emoluments is proposed, the proposal should be for that class of officers only and for the whole State without the specification of any other class of establishment in any particular district. The same procedure should be followed in regard to Gazetted officers.

2. In the case of proposals which deal with the re-organisation of establishments, the head of the department submitting the proposal should certify that claims of pension that may arise in consequence of the re-organisation have been considered with reference to the provisions of Article 295, M. S. R., and should specify any cases in which the maximum pension ordinarily admissible will be subject to reduction under that Article.

II. (*a*) In the following cases a Proposition statement in Form 15 should also be submitted :—

(1) cases of general revision of establishments,

(2) other schemes which involve a recurring expenditure of Rs. 1,200 per year or more, and

(3) proposals which cannot be set out clearly without it. (*G. O. No. Fl.* 4450-99—*G. F.* 43-17-4, *dated 22nd February* 1918.)

(*b*) The details to be shown in proposition statements will be determined by the following rules, in addition to those set out in clause I above.

(i) The proposition statement should relate strictly to the section or part of the office affected by the proposals. As regards other parts or sections of the office, neither details nor figures of total cost need be included.

(ii) Where a section consists of both superior and inferior servants, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.

(iii) When the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the *average monthly* cost, not the actual or the commencing cost, must be given. This average cost, no doubt, varies under various circumstances, but under all it depends largely on the period of rise. If the pay rises by five equal increments from a minimum to a maximum, the average monthly cost will be taken at the minimum, *plus* two-thirds, or if the appointment is ministerial, at the minimum, *plus* three-fourths of the difference between the minimum and the maximum; in other cases an intelligent estimate should be made (*vide* Article 78, Mysore Service Regulations).

(iv) All fixed (and not variable) allowances such as local allowance, conveyance allowance, fixed house rent, permanent travelling allowance, clothing allowance, if the scale is fixed, should be included along with the pay of the appointments to which such allowances are attached.

(v) The increase or decrease caused by a proposal should be shown against each appointment affected.

III. A re-appropriation statement should also be submitted when necessary.

IV. The proposition statement (in duplicate) or the proposal for revision should be forwarded through the Comptroller who should verify the present scale or state the present cost, as the case may be, according to his audit registers; but it will not be necessary for him to reconcile differences or discrepancies unless they are sufficiently large to affect the consideration of the case by the Government. It will also be unnecessary for the Comptroller to make the submission of proposals for the revision of establishments the occasion for the verification of the present scales as shown in his audit registers. In ordinary cases, the Government may accept the Comptroller's figures and if there are discrepancies between his figures and those furnished by the authority initiating the proposals, they may be left over for adjustment at the next periodical verification of the scale of establishment with reference to the Annual Return prescribed in Article 69.

1. Recommendations affecting establishments submitted direct to Government, not accompanied by proposition and re-appropriation statements duly verified by the Comptroller in cases where such statements are required by the rules, will not be entertained. (*G. O. No. Fl.* 7004-44—*G. F.* 454-08, *dated* 28*th April* 1909.)

2. No proposals for revision of establishments should be submitted after the close of the first two quarters of the official year except when called for by Government. (*G.O. No. Fl.* 6994-7042 *G. F.* 182-14-1, *dated* 25*th May* 1915.) The Comptroller will return such proposals without verification unless the number and date of the Government order, if any, specially calling for them even after the lapse of the second quarter, is quoted in the proposal. (*G. O. No. Fl.* 276—*G. F.* 192-15-2, *dated* 11*th July* 1916.)

72. The following additional rules should be observed as regards temporary establishments.

1. A clear distinction should be maintained between temporary establishment charged to the estimate for a work and temporary establishment sanctioned for general purposes and charged to the departmental head 'Establishment.' The temporary establishment sanctioned for general purposes of control without reference to any special work should be regulated by sanctioned scales as in the case of permanent establishments.

2. No temporary establishment should be continued in anticipation of sanction and should there be a need for renewal of sanction, application should be submitted in time so as to reach Government at least three months before the sanctioned period expires. Officers who do not dispense with temporary establishments on the dates on which the sanction expires will render themselves personally liable or the expenditure involved. (*G. O. No.* 5039-9—*Ml.* 186-14-1, *dated* 28*th December* 1914.)

3. In the absence of an express order specifying the period for which a temporary establishment should be retained, it should be considered to be terminated at the end of the official year in which the sanction is accorded.

Monthly Bill.

73. Pay bills should be prepared in Form 16 separately for permanent and temporary establishments. Against each post should be shown (except in cases referred to in rule 1 below) the names of both the substantive and officiating incumbents, and against each temporary post should also be noted the sanction thereto. In the first money column should be shown the full amount of salary claimed and in the second money column the full amount of leave allowance whether drawn or not. In the third money olumn should be noted the amount held over for future payment, and in the ourth, fines, if any. The fifth money column will be used to show the amount actually drawn for each section. Deductions made from the pay of each incumbent should be shown in columns 9 to 11. When salary is drawn for a portion of a month only, the rate at which it is drawn, and the number of days for which it is claimed should be stated either against the name of the employee in the

Page 48, Article 71.

Insert the following in line 3 of Rule 2 of Para IV after 1915.

"and Government Order No. Fl. 1326-75—G. F. 75-16-3, dated 30th August 1916."

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body of the bill, or in the column for remarks. In cases of transfers, the salary earned in the old and the new offices and the joining time allowance should be separately shown. The salaries of persons included in each section will be marked off in it, and the total of each section will be entered in red ink.

1. The names of all inferior officers whose pay is less than Rs. 20 may be omitted in the pay bills, provided a certificate in the following form is endorsed on the bill.:—

"Certified that all officers in inferior service on pay less than Rs. 20 whose names are omitted from, but whose pay has been drawn in this bill have actually been entertained during the month."

2. The claims of Government servants whose names are omitted from the bills under rule 1 above should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designations. The claims of persons on leave should also be shown separately, with particulars regarding the kind and period of leave.

3. In the pay bills of Military Regiments it is not necessary to enter the names of the several persons, but it is sufficient if the number of men in receipt of a particular rate of pay is given.

4. The pay bills of all regiments stationed outside Bangalore will be prepared by the Commandants and a consolidated bill presented direct at the treasury for payment with the necessary detailed statements which should accompany the bills. Detailed statements of recoveries, enlistments, dismissals, etc., will at the same time be prepared and sent to the Chief Commandant. The Chief Commandant after checking the statements will intimate to the Commandant any corrections to be effected or further recoveries to be made on the bills of subsequent months. To enable the Commandant to make payments to Barr guards and detachments, Remittance transfer receipts may be obtained from the treasury specifying these in the bills presented for payment. (*G. O. No.* 16164-5- *Mily.* 328-17-2, *dated* 28*th May* 1918.)

74. Fines imposed on non-gazetted officers for ordinary neglect of duty are properly recovered by stoppages from pay and consequent short drawings from the treasury.

75. (*a*) The monthly bill should be supported by an Absentee statement in Form 17, if a person in superior service was absent during the month either on deputation or suspension, or with or without leave.

(*b*) In the case of a provincial or amalgamated establishment, a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Comptroller. No separate absentee statement need be furnished by heads of offices along with the monthly pay bills. In those cases however in which the power to sanction leave and acting arrangements within the office in consequence thereof has been delegated to heads of offices within the prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills and such vacancies and

arrangements will not be included in the consolidated absentee statement to be furnished by the controlling authority.

76. If no person in superior service was absent during the month, either on deputation or suspension, or with or without leave, the certificate printed at foot of the bill should be signed by the head of the office.

77. When the name of any person appointed whether permanently or temporarily to superior service appears for the first time in an establishment bill, either reference must be given to a previous appointment held by him (which should be supported by a last pay certificate showing dates of making over and receiving charge, advances outstanding, etc.,) or if he did not previously hold any appointment or is re-employed after resignation or forfeiture of past service, a health or vaccination certificate, as required by Articles 31 and 32 of the M. S. R. must accompany the bill. In the case of new appointments the number and date of sanction creating the new appointment should be quoted in the bill in which pay is drawn for the first time.

1. The production of a health certificate is necessary in the case of an officer promoted from non-qualifying service paid from a Local fund to a post in superior Government service.

2. The date on which the officer assumed his duties should be invariably noted in the last pay certificate itself by the head of the office to which he is transferred in the space provided therefor. A certificate to the effect that the officer did not travel on Sundays or other holidays included in the joining time should be furnished whenever such holidays are availed of in addition to the full preparation and joining time admissible under the rules.

3. No appointment in any office will be accepted by the Audit Department or the treasury unless the first entry of the new name in the pay bill is supported by a certificate that the rules regulating the appointment of clerks and other similar posts in Government service have been observed. (*G. O. No.* 172—*E. A. G.* 9 *dated* 5*th March* 1917 *and* 1962-2011—*E. A. G.* 249-17-1, *dated* 11*th April* 1918.)

4. If a pensioner is re-employed, the fact should be stated in the bill.

78. To the first bill in which a periodical increment is drawn by any officer, a certificate in Form 18 should be appended.

The form provides for two alternative certificates. The first alternative certificate may be used in any case in which the increment is due for continuous service of the prescribed term, less only periods of suspension and leave without allowances which are shown in the tabular portion of the certificate. An increment so certified may be drawn in the establishment bill, without further authority. In all other cases, the second alternative form is required, and whenever this form is used the certificate with the explanatory memo (which should show briefly but clearly the grounds on which the increment is claimed) should be submitted about one month

before the increment falls due, to the Comptroller, who will pass and return it after check, and the increment may be paid only on a certificate so passed. If the certificate be submitted at the time indicated, the Comptroller will ordinarily be able to return it, so as to allow the increment being drawn when due in the ordinary establishment bill; but if arrears of increment have accrued when the certificate is returned, they may be drawn on a separate bill.

Sanction of Establishments.

79. The powers of the various Heads of Departments and Officers in regard to sanctioning additional establishments, or varying the sanctioned strength of establishments, appointments, transfers, leave, etc., are given in Appendix. XXII A.

Transfers.

80. The entire salary for the month in which a transfer has been made should be drawn on the bill of the establishment to which the officer is transferred, after the close of the month, attaching thereto the requisite last pay certificate, and not in several bills as for example, one for the salary due from the 1st of the month to the date on which the official makes over charge in the establishment from which he is transferred, another for the period of joining time, and a third from the date on which he joins the appointment in the establishment to which he is transferred to the end of the month.

NOTE.—The pay of a person, transferred from one Local Fund or Municipality to another or from Government service to service under a Municipality or District Board or *vice versa* or to a different Audit circle, up to the date of his transfer, should be drawn on a supplemental bill of the office from which he is transferred, and disbursed to him. His pay for the period of joining time and for the rest of the month should be drawn in the pay bill of the establishment to which he is transferred.

81. (*a*) Transfer of officials of one department, *e.g.*, the District Excise clerk to do the work of a clerk of another Department, say, the Head Munshi of the office of an Assistant Commissioner without a formal change or transfer of appointments, thereby necessitating their pay and travelling allowances being debited to the department to which they belong but in which they are not working, is not regular and should not be made. (*G. O. No. P. & A.* 2920-2, *dated* 21*st June* 1904.)

NOTE.—The Chief Commandant, Mysore State Troops, may order, whenever necessary, men belonging to one establishment under him to work temporarily in another without either making formal transfers or altering the sanctioned scale of the respective establishments, provided the period of such arrangement does

not exceed three months in a year in the case of any particular individual and that such arrangement is duly communicated to the Audit Office. Whenever it is considered necessary to continue the arrangement for a period longer than three months, the previous sanction of Government should be obtained thereto.

(*b*) Members of permanent office establishments are not to be deputed on temporary extra work in the office in which they are employed, on higher pay than that which they draw on the regular establishment; such deputations should be made without extra pay, officiating arrangements being made to fill up the regular staff. The object of this rule is to prevent temporary appointments from being sanctioned for the purpose of increasing the pay of members of the office establishment.

(*c*) When officials of one office are temporarily employed in another on probation for a specified period, the head of the office, from which the official has been borrowed, should not make permanent arrangements in the vacancy thus occurring without ascertaining that the lent official has been confirmed in the other office, and the head of the office to which the official is lent should immediately on the expiry of the period of probation, inform the head of the other office whether the official will be confirmed or reverted, and when not otherwise specified, the period of probation should be presumed to be six months. (*G. O. No. R.* 1070-109—L. R. 9-07-3, *dated 8th August* 1907.)

(*d*) When a Local Fund and a State department are administered by the same officer, transfer from one department to the other whether temporary or permanent may be made by that officer, within the limits of his powers of patronage in respect of State Fund employees. In such cases, the usual rules as regards debit of pension charges will apply. When the Local Fund and the State department are not under the same officer, sanction of Government should invariably be obtained.

NOTE. 1.—All applications for transfers of officials either permanently or temporarily from service paid from State Revenues to that paid from District and Municipal Fund and *vice versa* should be accompanied by a statement setting forth the pay, the length of service and qualification of each person whose transfer is proposed and the reasons therefor.

NOTE. 2.—When a transfer from one department to another is sanctioned by an officer, intimation of such transfer should be forthwith given to the Comptroller. (*G. O. No.* 12264-314—*L. B.* 11-13-80, *dated 8th June* 1914.)

Distribution of Salaries.

82. The head of an office is personally responsible for every salary drawn on a bill signed by him until he has paid it to the person entitled to receive it, and has had the acquittance roll signed by the payee, with, if necessary, a stamp. To every pay bill signed

by him he should attach a certificate that the amounts drawn on previous bills have been disbursed to the proper persons and their receipts taken in the acquittance roll. If the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill. Such amount can be drawn anew under Article 84 when he presents himself to receive it. In cases however where this restriction will operate inconveniently, the amount of undisbursed pay may at the option of the disbursing officer be retained for any period not exceeding three months. As the drawing officer is personally responsible for the sums drawn on establishment bills from the treasury, the concession should not be availed of in cases where he is not satisfied that proper arrangements can be made for the safe custody of the sums retained. Pay may not, under any circumstances, be placed in deposit.

1. The leave allowance of a non-gazetted officer on leave must be drawn from the treasury from which his salary is ordinarily disbursed under the signature of the head of the office and he must make his own arrangements for getting it remitted to him.

2. In the case, however, of a non-gazetted officer whose substantive appointment is not a local appointment, but simply that of a member of a provincial staff, leave allowances may be drawn, at (Bangalore) Head quarters by the Head of his Department.

3. The provisions of this Article under which acknowledgments (stamped or otherwise) of officers should be obtained in the office acquittance rolls, apply to cases in which the pay of more than one member of the establishment is drawn on a single bill and the pay of each is disbursed after it is drawn. In the case of officers whose salaries are personal, the acknowledgment should be furnished and the receipt stamp affixed in the bill itself.

83. The head of an office is not at liberty to readjust the salary of an officer by giving one officer more and another less than the sanctioned pay of his post, nor may he distribute the pay of an absentee otherwise than as provided in the Mysore Service Regulations. But in the case of departments or establishments divided into grades, there is no objection to an excess appointment being made in a lower grade against a vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible. This rule is applicable to ministerial establishments also.

Arrear Bills.

84. Arrear pay should be drawn, not in the ordinary monthly bill but in a separate bill in the same form, the amount claimed for each month being entered separately, with quotation of the bill

from which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order of Government granting a new allowance; such bills can be presented at any time, subject to the conditions laid down in Article 11 and may include as many items as are necessary. Only one bill is sufficient for all arrear claims of different months which are drawn at the same time, particulars of claims of different months being however shown separately in the bill.

1. As the monthly bill should include the full claim for the month, whether drawn or not, no subsequent claim preferred in an arrear bill which is not covered by the amount thus shown as undrawn in the monthly bill or by an amount refunded into the treasury or by a fine which has been remitted, will be paid without full explanation of the circumstances under which it was omitted from the monthly bill.

2. For drawing the amount of a fine recovered by short drawal from the pay of an officer, no other authority than the order remitting the fine is necessary (*G. O. No.* 5245-6—*Ml.* 283-09-4, *dated* 18*th December* 1909.)

3. A certificate that the amount claimed has not been drawn in any of the previous bills should be recorded on each arrear bill.

Service Books.

85. Special attention is drawn to the rules regarding service books, contained in Articles 448 to 456, M. S. R. The service book is a contemporary record in minute detail of a person's official career and every entry in it should be attested at the time by the head of the office whose orders have caused it. Non-pensionable service should be distinctly shown as such in column 2 of the service books.

1. Service books should be maintained for officers in superior as well as for those in inferior service.

2. Service books are supplied by the Curator, Government Central Book Depot, their value (three annas for a copy) being paid by the officers requiring them.

86. Service books should be kept in the custody of the head of the office (Article 452, M. S. R.). When an employee is transferred to another office, his service book should be sent to the head of the office to which he is transferred and not made over to him, nor should it be given to him when proceeding on leave. When non-gazetted officers are officiating in gazetted appointments, their service books should be kept by the head of the office to which each such officer permanently belongs, but when they are confirmed in such appointments their service books should be sent to the Account Office for record.

In service books of the old form which have no separate column for leave, the description and term of the leave granted may be written across columns 2

and 3 and the dates of commencement and end of leave in columns 6 and 10; it may be convenient to make these entries in *red* ink.

87. The service books in each office should be taken up for verification on or before 1st July of every year by the head of the office, who after satisfying himself that the services of the officer concerned are correctly recorded in his service book in conformity with the instructions above, should record therein a certificate to the effect that the entries therein made have been duly verified and found correct.

1. The head of the office in recording the annual certificate of verification, should, in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted periods (naming them) a statement of services in writing taken from the officer concerned, supported by the contemporaries' evidence is attached to the book.

2. The Deputy and Assistant Commissioners should, either during the Jamabandi or when on tour in their taluks, inspect the service books kept in the taluk offices in their divisions, and see that they are maintained and completed up-to-date, and take due notice of any instance of neglect or omission.

3. Special attention is invited to the certificate prescribed in Article 69 (2).

Travelling Allowance.

88. Travelling allowance of establishments, other than permanent or fixed allowances, should be drawn after the close of each month, along with that of the Head of the office and other Gazetted Assistants in bill (Form 13) setting forth the details of the journeys and explaining any divergence from the recognised route. The bill should be countersigned by the Head of the Department or controlling officer before being presented for encashment in cases in which such countersignature is required by the rules. When actual expenses are drawn under the rules, details therefor should invariably be furnished in the travelling allowance bill. There should be only one bill for the month and it may after necessary countersignature be cashed at the treasury in which the pay bill of the establishment is cashed, and the amounts distributed as in the case of the establishment bills.

1. The officer countersigning travelling allowance bills will maintain a register in which he will note the bills he countersigns.

2. Travelling allowance bills of subordinate officers should be prepared and passed through in all their stages as expeditiously as possible, and when they are delayed in either the preparing or countersigning office more than a month, a note of explanation should be added on the bills. (*G. O. No.Fl.* 2889—*S. & A.* 223-14-1, *dated 4th January* 1915.)

3. In the case of travelling allowance bills of Police Officers for journeys beyond the State, a certificate should be recorded to the effect that journeys beyond the State were performed while acting within their legal powers. Sanction of Government is not necessary in such cases under Art. 40, M. S. R. (*G. O. No. Fl.* 656-65—*S. & A.* 35-14-579, *dated 9th August* 1915.)

4. As the members of the Dewan's staff are allowed to use Government motor cars, full travelling allowance should not be passed to them as a matter of course and a certificate whether such cars were or were not used should invariably be furnished with their travelling allowance bills. (*G. O. No. Fl.* 1638—*S. & A.* 319-13-5, *dated 9th April* 1914.)

Charge and other Allowances.

89. Orders relating to Charge, Local, Malnad and other allowances of Establishments are given in Appendix VII.

Compensation for dearness of Provisions.

90. The rules regarding the grant of compensation for dearness of provisions are detailed in Appendix VIII.